

CHAPTER IV.—GAZETTED OFFICERS' BILLS.

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Form of Salary Bill.

58. The pay and fixed allowances of a Gazetted officer should be drawn on bills, in Form 11, in which the whole of the emoluments due to an officer in respect of the same appointment should be claimed. An officer who draws an additional allowance for a separate office should not present a separate bill for it, unless it is chargeable to a Local Fund or to a source other than general revenues.

NOTE.—The pay and fixed allowances of Amildars and Deputy Amildars will be drawn in the form provided for Gazetted officers. A certificate to the effect that a good horse or pony with suitable saddlery has been maintained, should be furnished in the bill.

59. Salaries may be paid only upon the *personal claim* of the officer concerned and to his personal receipt, and not otherwise, except under the special authority in each case of Government or the Comptroller. At the written request or order of the officer, the salary bill may be made payable to some well-known banker or agent.

1. A Government officer or any other single person cannot be constituted an "Agent" under Article 50 for the purpose of the above rule.

2. The ruling in this Article applies to all payments, whether on account of salary, travelling or other allowances, which under the rules are made to officers on their personal accounts.

3. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Article 18 should be followed. When payment is made by cheque, it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

4. Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to a messenger. (*Financial Secretary's No. Fl. 5241—G. F. 52-4-7, dated 24th March 1925.*)

60. (a) An officer drawing salary for the first time from any treasury should present with his salary bill a last pay certificate in accordance with the rules in the Mysore Service Regulations, unless he is a newly appointed officer drawing his pay for the first time, when a health certificate and an order from the Comptroller, should be attached to the bill; if the appointment is temporary,

the health certificate need not be furnished, but a vaccination certificate should be furnished as required in Article 32, Mysore Service Regulations.

(b) In the case of an officer newly entertained in service, the payment of his salary, in accordance with the instructions issued by the Audit Office, is subject to the production of a certificate with the salary bill that the officer has submitted his proposals for insurance, or is contributing to State Provident Fund owing to his inability to insure owing to overage or certified ill health, or that he has been exempted from insuring his life in the State Life Insurance. Whenever his pay is permanently increased, he should certify that he has submitted his proposal for further insurance or that he is ineligible under the rules for such further insurance. The Treasury Officer should see that these certificates are invariably furnished. The above ruling does not apply to an officer appointed on probation as in his case insurance is optional.

Alteration of Pay.

61. No officer may draw an increased or a changed rate of salary or fixed allowance unless the bill is accompanied by a letter of the Comptroller authorising the amount to be drawn. These letters will be issued by the Audit Office as soon as possible; but as delays may occur if the change is made near the end of a month, or if it takes effect from a date which cannot be immediately ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should draw their bills for no more than old rates, till they receive a letter of authority from the Comptroller.

NOTE.—The Audit Office authorises payment of increments to Gazetted officers as they fall due, in the absence of an instruction from the head of the department concerned or of a Government order to the contrary. (*G. O. No. Fl. 7231-870—G. F. 236-16-1, dated 19th May 1917.*)

The increments due to officers of Public Works Department are, however, sanctioned by the Chief Engineer. (*G. O. No. P. W. 551-73 G. 68-15-37, dated 12th March 1923.*)

Transfer of Office.

62. Every transfer of charge of a gazetted officer proceeding on leave or on transfer or returning from leave (irrespective of whether such officer is in independent charge of the office or attached to an office as a general or an extra Assistant) should without fail be reported by post of the same day to the Comptroller in Form 12 and in the case of an officer having independent charge of a public treasury, statements of the cash balance, of

the stamp, ganja and opium stores and also of the bill forms in stock, should be prepared, signed by the officer taking charge and forwarded to the Comptroller at the same time. (*G. O. No. Fl. 5577-625—G. F. 170-20, dated 8th March 1921.*)

1. This rule only applies to charges of Deputy Commissioners and Amildars not to transfers of executive charge of the treasury between their subordinates; in the latter case the fact of the transfer should simply be advised to the Comptroller.

2. Every officer who is responsible for the adjustment of advances and who is transferred to another office before fully accounting for the amounts outstanding against him should leave for the information and guidance of his successor, a memorandum clearly explaining the state of accounts of each item of advance and noting the action to be taken for adjusting the outstanding amounts within the time allowed by the sanctioning authority. If he does not do so, his responsibility will not cease and his successor may not be held responsible in respect of the items not brought to the latter's notice.

3. A statement of unadjusted advances and unremedied objections should be given by the relieved to the relieving officer in the form noted below and a copy of the same attached to the charge report submitted to the Comptroller. (*G. O. No. Fl. 3302-51—G. F. 22-15-33, dated 5th January 1918.*)

Statement of unadjusted advances to accompany the Report of Transfer of Charge.

Authority and purpose of advance	Month and date of advance	Amount of original advance	Amount adjusted to date	Balance remaining unadjusted	Remarks. (Time within which advance is required to be adjusted should be noted against each item)
1	2	3	4	5	6

4. Special attention should be paid to the rule in this article which requires reports of transfers of charge being despatched *by post of the same day* on which the transfer of charge is made, as any delay in reporting the dates of giving over and receiving charge of officers on transfer from one appointment to another or on proceeding on leave causes inconvenience to the office of the Comptroller in auditing pay bills of gazetted officers.

Pay to Officers in England.

63. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance.

64. The claim for travelling allowance of a Gazetted officer should be preferred along with that of the other members of the

office and drawn in one bill at the end of the month, as required in Article 642, Mysore Service Regulations, in Form 13, which provides for the necessary details being furnished. When a circuitous route is taken, the reason for doing so should be stated on the bill. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Place of Payment.

65. Salary and travelling allowance bills are ordinarily payable only at the treasury of the station in which the claim arises. A Gazetted Officer on leave may draw his allowances at any treasury in the State (*vide* Articles 475 to 478, Mysore Service Regulations).

Inspecting Officers.

66. An officer whose duty requires him to travel about on inspection should ordinarily take with him a last pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his head quarters. Similarly, he may draw his travelling allowance, etc., on the prescribed form of bill countersigned by the controlling authority, if any, but he cannot take advances on account of travelling allowances.